

EXHIBIT B

Customer Claim

CUSTOMER CLAIM FORM LEHMAN BROTHERS INC. FILING CONFIRMATION

Your customer claim form in the SIPA liquidation of Lehman Brothers Inc. was successfully filed on 1/22/2009 11:11 AM Please print this page as proof of your filing.

Claim Number 800001341		
First Name	Middle Initial	Last Name
Business Name DOW CORNING CORPORATION		Representative Name Angela M. Cole
Mailing Address 2200 W. Salzburg Road		
City Auburn	State MI	Zip Code 48611

Item 1

LBI owes me a credit or cash in the amount of: 3612935.3500
I owe LBI a debit or cash in the amount of: 0.0000
Debit balance to be paid: 0.0000

Item 2

LBI owes me securities: No
I owe LBI securities: No

Item 3

claim based on a commodity futures account:
No

Amount of Claim:
\$0.00

Basis for Claim:

Claim has been estimated:

Item 4 - 11

4. Does your claim in any way relate to an entity other than Lehman Brothers Inc. (for example, Lehman Brothers Holdings Inc., or another Lehman subsidiary)? The actual counterparty to this claim is Lehman Brothers Special Financing, Inc.; however, Lehman Brothers Holdings, Inc. is the guarantor of these obligations.	Yes
5. Has there been any change in your account since September 19, 2008?	No
6. Are you or were you a party to a repurchase or reverse repurchase agreement, director, officer, partner, shareholder, lender to, or capital contributor of LBI?	No
7. Are you related to, or do you have any business venture with, any of the persons specified in "6" above, or any employee or other person associated in any way with LBI? If so, give name(s).	No
8. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of LBI?	No
9. Is this claim being filed on behalf of a customer of a broker or dealer or bank? If so, provide documentation with respect to each customer on whose behalf you are claiming.	No
10. Have you ever given any discretionary authority to any person to execute securities transactions with or through LBI on your behalf? Give names, addresses and phone numbers.	No
11. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker.	No

Preparer and Signature Information

Full Name:
Address (line 1):
Address (line 2):
City:

State/Province:
Country:
Postal Code:
Phone Number:
Email Address: